## What is claimed is:

1. A low melting point tin salt of aliphatic monocarboxylic acid obtained by a process comprising,

reacting an aliphatic monocarboxylic acid or its salt and an inorganic tin compound so as to prepare a tin salt of aliphatic monocarboxylic acid; and

bringing the tin salt in contact with an oxygen supplying substance.

- 2. The low melting point tin salt of claim 1, wherein the aliphatic monocarboxylic acid has 4 to 30 carbon atoms.
- 3. The low melting point tin salt of claim 2, wherein the aliphatic monocarboxylic acid has 4 to 22 carbon atoms.
- 4. The low melting point tin salt of claim 3, wherein the aliphatic monocarboxylic acid is a linear aliphatic monocarboxylic acid having 4 to 10 carbon atoms.
- 5. A method for producing a low melting point tin salt of aliphatic monocarboxylic acid, comprising:

reacting an aliphatic monocarboxylic acid or its salt and an inorganic tin compound so as to prepare a tin salt of aliphatic monocarboxylic acid; and

bringing the tin salt in contact with an oxygen supplying substance.

6. The method of claim 5, wherein the oxygen supplying substance is oxygen or a gas containing oxygen.

- 7. The method of claim 5 or 6, wherein the tin salt of aliphatic monocarboxylic acid is brought in contact with the oxygen supplying substance at a temperature that is equal to or higher than the melting point of the tin salt of aliphatic monocarboxylic acid before the contact.
- 8. A coating liquid for forming a metal oxide film, wherein the coating liquid comprises a low melting point tin salt of aliphatic monocarboxylic acid of claim 1 and a solvent.
- 9. A coating liquid of claim 8, wherein the low melting point tin salt is derived from a linear aliphatic monocarboxylic acid having 4 to 10 carbon atoms.
- 10. The coating liquid of claim 8 or 9, wherein a 30 wt% ethanol solution of the low melting point tin salt of aliphatic monocarboxylic acid is clear when the solution is allowed to stand at 30°C for one hour.
- 11. The coating liquid of any one of claims 8 to 10, further comprising an indium compound.
- 12. The coating liquid of claim 11, wherein the total amount of the low melting point tin salt of aliphatic monocarboxylic acid and the indium compound is 1 to 95 wt% in the coating liquid.
- 13. The coating liquid of any one of claims 8 to 12, wherein the solvent is at least one selected from the group consisting of hydrocarbon solvents, alcohol solvents, ester solvents, ether solvents, and ketone solvents.